

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1092 be amended to read as follows:

1 Delete the title and insert the following:
2 A BILL FOR AN ACT to amend the Indiana Code concerning
3 military service.
4 Page 1, between the enacting clause and line 1, begin a new
5 paragraph and insert:
6 "SECTION 1. IC 6-8.1-9-4 IS AMENDED TO READ AS
7 FOLLOWS [EFFECTIVE JANUARY 1, 2008]: Sec. 4. (a) Every
8 individual (other than a nonresident) who files an individual income
9 tax return and who is entitled to a refund from the ~~Indiana~~ department
10 of ~~state~~ revenue because of the overpayment of income tax for a
11 taxable year may designate on ~~his~~ **the individual's** annual state income
12 tax return that either a specific amount or all of the refund to which ~~he~~
13 **the individual** is entitled shall be paid over to **one (1) or more of the**
14 ~~nongame fund. In the event that the individual designates that a certain~~
15 ~~amount shall be paid over to the nongame fund and funds described~~
16 **in subsection (d). If the refund to which ~~he~~ the individual is entitled**
17 **is less than the total amount designated such designation shall mean**
18 **that to be paid over to one (1) or more of the funds described in**
19 **subsection (d), all of the refund to which ~~he~~ the individual is entitled**
20 **shall be paid over to the ~~nongame fund~~ designated funds, but in an**
21 **amount or amounts reduced proportionately for each designated**
22 **fund. If an individual designates all of the refund to which the**
23 **individual is entitled to be paid over to one (1) or more of the funds**
24 **described in subsection (d) without designating specific amounts,**

the refund to which the individual is entitled shall be paid over to each fund described in subsection (d) in an amount equal to the refund divided by the number of funds described in subsection (d), rounded to the lowest cent, with any part of the refund remaining due to the effects of rounding to be deposited in the nongame fund.

(b) Every husband and wife (other than nonresidents) who file a joint income tax return and who are entitled to a refund from the ~~Indiana~~ department of ~~state~~ revenue because of the overpayment of income tax for a taxable year may designate on their annual state income tax return that either a specific amount or all of the refund to which they are entitled shall be paid over to **one (1) or more of the nongame fund.** ~~In the event that the husband and wife designate that a certain amount shall be paid over to the nongame fund and funds described in subsection (d). If the refund to which they a husband and wife are entitled is less than the total amount designated such~~ designation shall mean that to be paid over to **one (1) or more of the funds described in subsection (d)**, all of the refund to which ~~they the husband and wife~~ are entitled shall be paid over to the ~~nongame fund.~~ designated funds, but in an amount or amounts reduced proportionately for each designated fund. If a husband and wife designate all of the refund to which the husband and wife are entitled to be paid over to one (1) or more of the funds described in subsection (d) without designating specific amounts, the refund to which the husband and wife are entitled shall be paid over to each fund described in subsection (d) in an amount equal to the refund divided by the number of funds described in subsection (d), rounded to the lowest cent, with any part of the refund remaining due to the effects of rounding to be deposited in the nongame fund.

(c) In addition to a designation under subsection (a) or (b), a taxpayer who:

(1) is a resident of Indiana; and

(2) files an individual or joint income tax return;

may designate on the taxpayer's annual state income tax return that the taxpayer desires to contribute to one (1) or more of the funds described in subsection (d) by stating the amount of the contribution, but the amount may not be less than one dollar (\$1).

(d) Designations under subsection (a), (b), or (c) may be directed only to the following funds:

(1) The nongame fund.

(2) The military family relief fund.

~~(c)~~ (e) The instructions for the preparation of individual income tax returns shall contain a description of the purposes of **the following:**

(1) The nongame and endangered species program. ~~which is~~ **The description of this program shall be written in cooperation with the department of natural resources.**

(2) Grants for the relief of military families disbursed from

the military family relief fund. The description of the purposes of these grants shall be written in cooperation with the Indiana department of veterans' affairs.

(f) Individual income tax returns must include a statement that:

(1) a contribution under subsection (c) does not reduce the taxpayer's tax;

(2) a contribution under subsection (c) will:

(A) decrease or eliminate the refund owed to the taxpayer, if any;

(B) increase the amount that must accompany the return; or

(C) result in both of the consequences described in clauses (A) and (B); and

(3) the failure to include with the taxpayer's tax return all or part of the increased amount referred to under subdivision (2)(B) will reduce the designated contribution to the extent that the increased amount is not included with the return.

(g) The department shall interpret a designation on a return under subsection (a), (b), or (c) that is illegible or otherwise not reasonably discernible to the department as if the designation had not been made.

SECTION 2. IC 10-17-12-1, AS ADDED BY P.L.58-2006, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 1. As used in this chapter, "active duty" means full-time service in:

(1) the armed forces;

~~(1)~~ (2) a reserve component of the armed forces; or

~~(2)~~ (3) the national guard;

for a period that exceeds thirty (30) consecutive days in a calendar year.

SECTION 3. IC 10-17-12-8, AS ADDED BY P.L.58-2006, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 8. (a) The military family relief fund is established beginning January 1, 2007, to provide assistance with food, housing, utilities, medical services, basic transportation, **child care**, and other essential family support expenses that have become difficult to afford for families of Indiana residents who are:

(1) members of:

(A) the armed forces;

~~(A)~~ (B) a reserve component of the armed forces; or

~~(B)~~ (C) the national guard; and

(2) called to active duty after September 11, 2001.

(b) The department shall expend the money in the fund exclusively to provide grants for assistance as described in subsection (a).

(c) The director shall administer the fund."

Page 4, between lines 3 and 4, begin a new paragraph and insert:

1 "SECTION 5. [EFFECTIVE JANUARY 1, 2008] **IC 6-8.1-9-4, as**
2 **amended by this act, applies only to returns for taxable years**
3 **beginning after December 31, 2007.**"

4 Renumber all SECTIONS consecutively.
 (Reference is to HB 1092 as printed January 19, 2007.)

Representative Stutzman